RESOLUTION No 974
OF THE CABINET OF MINISTERS OF THE REPUBLIC OF KAZAKHSTAN

CONCERNING THE RATES OF EXCISE DUTIES ON EXCISABLE GOODS MANUFACTURED IN KAZAKHSTAN AND THE GAMBLING BUSINESS

The 14th of July, 1995

In order to implement Edict No 2235 Which Has Force of Law of the President of the Republic of Kazakhstan, dated April 24, 1995 «Concerning Taxes and Other Compulsory Payments to the Budget», the Cabinet of Ministers of the Republic of Kazakshtan resolves:

1. That the rates shall be established on excisable goods manufactured in the Republic of Kazakhstan in accordance with the Supplement.

In the event that a taxpayer uses the cash method of accounting, the indicated rates of excise duties shall apply to excisable products shipped prior to the 20th of July, 1995 and on which payments took place.

In the event that a taxpayer uses the accruals method, the indicated rates of excise duties shall apply to excisable products shipped beginning the 20th of July, 1995, irrespective of the fact of payment for them.

When the rates of excise duties are established as percentage of the value, then in respect of products shipped beginning from the 20th of July 1995, the taxable base shall be turnovers of sales of the excisable products as determined on the basis of the selling prices without value added tax and excise duties.

When the rates of excise duties are established in ECU on unit of production, then in respect of products shipped beginning from the 20th of July, 1995, the the taxable base shall be the physical volume of sold excisable goods; in that respect, irrespective of the chosen accounting method (the cash or accruals method), ECU shall be translated in accordance with the rate of the National Bank of the Republic of Kazakhstan as established on the date of shipment of excisable production.

2. That the following shall be recognised as invalid:

Resolution No 645 of the Cabinet of Ministers of the Republic of Kazakhstan dated July 27, 1993 «Concerning the Approval of the List of Valuable Types of Fur» (CAPG of the Republic of Kazakshtan, 1993, No 31, i. 358);

Resolution No 557 of the Cabinet of Ministers of the Republic of Kazakshtan, dated May 24, 1994 «Concerning the Rates of Excise Duties on Certain Types of Consumer Goods» (CAPG of the Republic of Kazakhstan, 1994 No 23, i. 241);

Resolution No 146 of the Cabinet of Ministers of the Republic of Kazakhstan, dated February 13, 1995 «Concerning the Rates of Excise Duties on Certain Types of Domestic and Imported Excisable Goods» (CAPG of the Republic of Kazakhstan, 1995 N 6, i. 69);

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Resolution N 475 of the Cabinet of Ministers of the Republic of Kazakhstan, dated April 14, 1995 «Concerning the Rates of Excise Duties on Certain Types of Consumer Goods of Domestic Manufacture».

Prime Minister of the Republic of Kazakhstan
A. Kazhegheldin

Supplement
to Resolution No 974 of the
Cabinet of Ministers of the Republic of Kazakhstan
dated July 14, 1995

THE RATES OF EXCISE DUTIES
on Excisable Goods Manufactured in the Republic of Kazakhstan and Gambling Business

Name of Goods	Rates of Excise Duty
1	2
Consumable ethyl alcohol	3.5 ecu/litre
Ethyl alcohol purified, manufactured of food raw materials (except from that consigned for manufacture of liqueur and vodka items fortified drinks, fortified juices, wine, balm [herbal extract - transl,] to manufacturers of the Republic of Kazakhstan (where they have a licence for the right to manufacture the indicated production)	3.5 ecu/litre
Vodka	0.7 ecu/litre
Liqueuer and vodka products	0.6 ecu/litre
Fortified drinks, fortified juices and balms	0.6 ecu/litre
Wine	0.2 ecu/litre
Cognac	0.4 ecu/litre
Champagn	0.3 ecu/litre
Beer	0.05 ecu/litre
Wine materials	0.2 ecu/litre
Tbacco products, other items containing tobacco	0.75 ecu/1000 pcs

Sturgeon and salmon, roe of sturgeon and salmon, delicacies made of sturgeon and salmon and of roe	100	
Jewellery items of gold, platinum or silver	40	
Curried and uncurried fur pelts (except for pelts of mole, rabbit, dog, reindeer, sheep)	50	
Item made of natural fur, including coats, short coats jackets, pelerines, stoles, boa scarfs, head-dress and collars, fur coats, pelts (except for items made of pelts of mole, rabbit, dog, reindeer, sheep)	50	
Clothes of natural leather	50	
Items of chrystal, crystal light devices		50
Petrol (except for aviation petrol)	20	
Fire and gas arms and (except for those purchased for the needs of the bodies of the state power)	40	
Gambling business	20	
Diesel fuel	5	

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